

# **Town of Gilbert System Development Fee Annual Report**

**FY 2019-20**



**September 2020\***

***UNAUDITED\*\****

\*Police SDF project expenses revised October 2020.

\*\* Audited financial statements will be available through the Town of Gilbert Accounting Division.

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## **BACKGROUND**

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### **System Development Fees (SDFs)**

The Town of Gilbert, in an effort to ensure that the growth driven capital and infrastructure needs are funded by growth, adopted comprehensive System Development Fees (SDFs) in 1997. The fees are collected at the time a building permit is issued for residential, commercial and other non-residential development. The Town assesses two categories of SDFs - General and Utility.

Most SDFs are calculated on a uniform basis for all new development. Growth-related projects are considered as increases in current system capacity rather than as specific improvements for any particular geographic location within Gilbert. The only exception is wastewater which is broken out into two service areas: Neely and Greenfield. These service areas have unique costs of service and the SDFs are calculated independently for the two service areas to account for this.

### **Authorization and Purpose**

Arizona Revised Statutes Section 9-463.05 authorizes SDFs to fund capital improvements only and SDFs may not be used to fund operating expenses. As an example, the cost to construct and equip a fire station may be funded with SDFs. Firefighting staff assigned to that station may not be funded with SDFs. The amount of the SDF must bear a reasonable relationship to the burden imposed upon the municipality to provide additional necessary public services to the development.

SDFs are calculated based on the Infrastructure Improvement Plan and the annual Capital Improvement Plan. In some cases, depending on the timing and financial requirements of each project, borrowing may also be required. In those cases, all of the borrowing and project costs are included in the amount to be funded through SDFs. In other words, projects that cannot be funded through the revenues generated by new construction permit activity, on a pay as you go basis, are also funded through borrowing. Projects in this category have traditionally been larger projects, such as expansions of the Water and Wastewater Treatment Plants and construction of the Public Safety Complex.

### **Annual Reporting Requirements**

Legislation adopted and signed into law in 2005 and amended in 2011, requires an annual report be prepared to account for the collection and use of development fees. The report is prepared on a cash basis. The report is due within 90 days of the end of each fiscal year and is required to be maintained in the Town Clerk's Office. For the FY 2019-20 reporting period the report is required to be on file by September 28, 2020. The information provided in this report includes development fee revenues and expenses for FY 2019-20; other than the beginning fund balance, the report does not include any inception-to-date detail.

The law also allows for the report to contain financial information that has not yet been audited since the reporting deadline will occur before the annual audit is completed.

The statute was amended by the 2011 Legislature. As amended, A.R.S. §9-463.05(N) provides:

N. Each municipality that assesses development fees shall submit an annual report accounting for the collection and use of the fees for each service area. The annual report shall include the following:

1. The amount assessed by the municipality for each type of system development fee

2. The balance of each fund maintained for each type of system development fee assessed as of the beginning and end of the fiscal year
3. The amount of interest or other earnings on the monies in each fund as of the end of the fiscal year
4. The amount of development fee monies used to repay:
  - (a) Bonds issued by the municipality to pay the cost of a capital improvement project that is the subject of a system development fee assessment, including the amount needed to repay the debt service obligations on each facility for which development fees have been identified as the source of funding and the time frames in which the debt service will be repaid
  - (b) Monies advanced by the municipality from funds other than the funds established for system development fees in order to pay the cost of a capital improvement project that is the subject of a system development fee assessment, the total amount advanced by the municipality for each facility, the source of the monies advanced and the terms under which the monies will be repaid to the municipality
5. The amount of development fee monies spent on each capital improvement project that is the subject of a system development fee assessment and the physical location of each capital improvement project
6. The amount of system development fee monies spent for each purpose other than a capital improvement project that is the subject of a system development fee assessment

A.R.S. § 9-463.05(O) provides:

O. Within ninety days following the end of each fiscal year, each municipality shall submit a copy of the annual report to the city clerk and post the report on the municipality's website. Copies shall be made available to the public on request. The annual report may contain financial information that has not been audited.

A.R.S. § 9-463.05(P) provides:

P. A municipality that fails to file the report and post the report on the municipality's website as required by this section shall not collect development fees until the report is filed and posted.

**AMOUNT ASSESSED FOR EACH TYPE OF DEVELOPMENT FEE**

The information that follows is a summary of the amount assessed for each type of development fee. The System Development Fees were approved by Council on April 18, 2019 with an effective date of July 8, 2019.

**General System Development Fees:**

	Police	Fire	General Government	Parks and Recreation	Traffic Signals	Roads
<i>Residential (per housing unit)</i>						
Single Unit	\$ 435.00	\$ 935.00	\$ 1,002.00	\$ 5,167.00	\$ 556.00	\$ 1,716.00
2+ Units per Structure	\$ 283.00	\$ 607.00	\$ 651.00	\$ 3,358.00	\$ 431.00	\$ 1,330.00
<i>Non-Residential (per sq ft of building)</i>						
Industrial	\$ 0.437	\$ 0.481	\$ 0.430	\$ 0.770	\$ 0.231	\$ 0.565
Commercial	\$ 0.629	\$ 0.693	\$ 0.610	\$ 1.109	\$ 1.165	\$ 2.374
Office and Other Services	\$ 0.797	\$ 0.878	\$ 0.780	\$ 1.405	\$ 0.455	\$ 1.110

**Utility System Development Fees: \***

**Neely Service Area**

<i>All Development (by water meter size)</i>			
Meter Size (inches)	Water	Water Resources	Wastewater
0.75	\$ 3,609	\$ 3,112	\$ 157
1.00	\$ 6,027	\$ 5,197	\$ 262
1.50	\$ 12,019	\$ 10,364	\$ 522
2.00	\$ 19,239	\$ 16,589	\$ 834

**Greenfield Service Area**

<i>All Development (by water meter size)</i>			
Meter Size (inches)	Water	Water Resources	Wastewater
0.75	\$ 3,609	\$ 3,112	\$ 2,586
1.00	\$ 6,027	\$ 5,197	\$ 4,318
1.50	\$ 12,019	\$ 10,364	\$ 8,610
2.00	\$ 19,239	\$ 16,589	\$ 13,780

\*The report dated March 14, 2019 prepared by Raftelis entitled "Land Use Assumptions and Infrastructure Improvement Plan Study" defines the relevant service areas.

**BEGINNING/ENDING FUND BALANCE FOR EACH DEVELOPMENT FEE—REVISED OCTOBER 2020**

<b>BEGINNING/ENDING FUND BALANCE FOR EACH DEVELOPMENT FEE</b>		
	<b>Beginning Balance 7/1/2019</b>	<b>Ending Balance 6/30/2020</b>
Police Protection	\$ 3,060,905	\$ 1,936,049
Fire Protection	\$ (9,780,123)	\$ (8,065,098) <sup>B</sup>
General Government	\$ (5,827,940)	\$ (5,216,281) <sup>C</sup>
Parks and Recreation	\$ 25,030,014	\$ 13,606,334
Parks and Recreation Prior to 2012 <sup>A</sup>	\$ (7,496,691)	\$ - <sup>D</sup>
Traffic Signals	\$ 11,089,967	\$ 12,372,245
Roads	\$ -	\$ 1,486,377
Water System	\$ 6,537,114	\$ 395,460
Water Resources	\$ (27,698,016)	\$ (25,167,967) <sup>E</sup>
Neely Service Area - WW SDF	\$ 5,537,820	\$ 5,682,924
Greenfield Service Area - WW SDF	\$ 18,391,194	\$ 18,185,577

- A. Prior to FY 2018, Gilbert reported all the Parks and Recreation SDF collections in one fund. For transparency purposes, the fund balance prior to January 1, 2012 and accrued interest was split out and recorded in a separate fund in FY 2018.
- B. The negative balance in the Fire Protection SDF Fund is supported by an internal loan from the General Fund.
- C. The negative balance in the General Government SDF Fund is supported by an internal load from the General Fund.
- D. The negative beginning balance in the Parks and Recreation Prior to 2012 SDF Fund is supported by an internal loan from the General Fund. Proceeds from a land sale were deposited into this account in FY 2020 and then the fund was closed out.
- E. The negative balance in the Water Resources SDF Fund is supported by an internal loan from the Water Replacement Fund.

**INTEREST EARNINGS ON FUND BALANCES FOR EACH DEVELOPMENT FEE**

	Interest Earnings
Police Protection	\$ 105,571
Fire Protection	\$ -
General Government	\$ -
Parks and Recreation	\$ 563,205
Parks and Recreation Prior to 2012	\$ 14,462
Traffic Signals	\$ 322,117
Roads	\$ 16,563
Water System	\$ 220,084
Water Resources	\$ -
Neely Service Area - WW SDF	\$ 150,240
Greenfield Service Area - WW SDF	\$ 529,595

**DEVELOPMENT FEES USED TO REPAY BONDS ISSUED**

	Total Payments
Police Protection	\$ 2,460,069
Fire Protection	\$ 945,847
General Government	\$ 2,032,219
Parks and Recreation	\$ 4,857,447
Parks and Recreation Prior to 2012	\$ -
Traffic Signals	\$ -
Roads	\$ -
Water System	\$ 9,812,057
Water Resources	\$ -
Neely Service Area - WW SDF	\$ -
Greenfield Service Area - WW SDF	\$ 3,619,220



**DEVELOPMENT FEES USED TO REPAY INTERNAL BORROWING**

This section relates to development fees where there is a negative cash balance due to funds being expended in advance of collections. Revenues are borrowed from other cash the Town has available and interest is charged to the system development fee accounts.

	<b>Total Payments</b>	<b>Repayment Made To</b>	<b>Terms</b>
Police Protection	\$ -		
Fire Protection	\$ 191,542	General Fund	Annual Interest
General Government	\$ 118,544	General Fund	Annual Interest
Parks and Recreation	\$ -		
Parks and Recreation Prior to 2012	\$ -		
Traffic Signals	\$ -		
Roads	\$ -		
Water System	\$ -		
Water Resources	\$ 567,439	Water Replacement Fund	Annual Interest
Neely Service Area - WW SDF	\$ -		
Greenfield Service Area - WW SDF	\$ -		

**DEBT SERVICE REPAYMENT SCHEDULE**

<b>Police Protection</b>	<b>Police Protection Portion of Debt Service - Principal and Interest</b>	<b>Last Payment</b>
2017 PFMPC	\$ 375,940	FY 2027
2014 PFMPC	\$ 256,499	FY 2021
2011 PFMPC	\$ 2,761,621	FY 2021
<b>Total</b>	<b>\$ 3,394,061</b>	

<b>Fire Protection</b>	<b>Fire Protection Portion of Debt Service - Principal and Interest</b>	<b>Last Payment</b>
2017 PFMPC	\$ 8,501,100	FY 2027
2017 PFMPC	\$ 3,378,675	FY 2027
2011 PFMPC	\$ 336,352	FY 2021
<b>Total</b>	<b>\$ 12,216,127</b>	

<b>General Government</b>	<b>General Government Portion of Debt Service - Principal and Interest</b>	<b>Last Payment</b>
2014 PFMPC	\$ 3,219,825	FY 2021
2011 PFMPC	\$ 1,139,808	FY 2021
<b>Total</b>	<b>\$ 4,359,633</b>	

<b>Parks and Recreation</b>	<b>Parks and Recreation Portion of Debt Service - Principal and Interest</b>	<b>Last Payment</b>
2017 PFMPC	\$ 23,715,376	2027
2014 PFMPC	\$ 3,384,242	2021
<b>Total</b>	<b>\$ 27,099,618</b>	

<b>Water System</b>	<b>Water System Portion of Debt Service - Principal and Interest</b>	<b>Last Payment</b>
2016 WRMPC	\$ 163,109,458	FY 2036
<b>Total</b>	<b>\$ 163,109,458</b>	

<b>Greenfield Service Area - WW SDF</b>	<b>Greenfield Service Area WW SDF Portion of Debt Service - Principal and Interest</b>	<b>Last Payment</b>
2018 WRMPC	\$ 50,695,486	FY 2031
<b>Total</b>	<b>\$ 50,695,486</b>	

**DEVELOPMENT FEES EXPENDED ON EACH CAPITAL IMPROVEMENT PROJECT**

Complete descriptions of each project, including all of the identified funding sources, are included in the Gilbert 2019-2028 Capital Improvement Plan or prior approved Capital Improvement Plans. Copies of the documents are available upon request and may also be found on the Gilbert website.

**Police System Development Fees – Revised October 2020**

Project	Project Description	Location	Amount
MF2230	Topaz Radio Project	Various	\$ 48,208
N/A	Vehicles and Equipment	Various	\$ 381,347
		<b>Total</b>	<b>\$ 429,555</b>

**Fire System Development Fees**

Project	Project Description	Location	Amount
MF2230	Topaz Radio Project	Various	\$ 15,570
			<b>\$ 15,570</b>

**Parks and Recreation System Development Fees**

Project	Project Description	Location	Amount
PR0310	Gilbert Regional Park	Along the East Maricopa Floodway (Superstition-Santan Corridor and Marathon Trail)	\$ 9,595,277
PR0320	Rittenhouse Regional Park	Bordered by the East Maricopa Floodway, Power Road and the Union Pacific Rail/Rittenhouse alignment	\$ 9,233,201
PR0620	Powerline Trail Phase IV	Western Canal/Powerline Corridor from 1/2 mile east of Val Vista Road to Greenfield Road	\$ 86,659
		<b>Total</b>	<b>\$ 18,915,137</b>

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**Parks and Recreation Prior to 2012 System Development Fees**

<b>Project</b>	<b>Project Description</b>	<b>Location</b>	<b>Amount</b>
PR0310	Gilbert Regional Park	Along the East Maricopa Floodway (Superstition-Santan Corridor and Marathon Trail)	\$ 10,863,871
PR0320	Rittenhouse Regional Park	Bordered by the East Maricopa Floodway, Power Road and the Union Pacific Rail/Rittenhouse alignment	\$ 783,537
<b>Total</b>			\$ 11,647,408

**Traffic Signal System Development Fees**

<b>Project</b>	<b>Project Description</b>	<b>Location</b>	<b>Amount</b>
TS1310	Advanced Traffic Mgmt Phase III	Val Vista and Baseline Road to Warner Road	\$ 134,023
TS1540	Val Vista and Ocotillo	Same as project description	\$ 153,983
TS1550	Val Vista and Chandler Heights	Same as project description	\$ 109,047
TS1860	Val Vista and Appleby	Same as project description	\$ 168,092
TS1900	Queen Creek and Recker Road	Same as project description	\$ 3,661
TS1910	Pecos and Napa	Same as project description	\$ 453,183
TS1920	American Heros Way and Gilbert Road	Same as project description	\$ 57,730
<b>Total</b>			\$ 1,079,719

**Water System Development Fees**

<b>Project</b>	<b>Project Description</b>	<b>Location</b>	<b>Amount</b>
WA0270	Well, 2 MG Reservoir and Pump Station	East Galveston and Recker Roads	\$ 226,355
WA0670	Zone 2 to Zone 4 Interconnect Valves	Turner Ranch Reservoir	\$ 1,760
WA0710	Direct System Well	North East Corner of Ray and Recker Roads	\$ 2,956,096
WA0800	Bridges Well	Northwest Corner of Recker and Ocotillo	\$ 3,793
WA1230	New and Repl Reservoir Power and QC	Power and Queen Creek Road	\$ 31,021
<b>Total</b>			\$ 3,219,025

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**Water Resources System Development Fees**

<b>Project</b>	<b>Project Description</b>	<b>Location</b>	<b>Amount</b>
WA0940	Water Rights Acquisition	Not Applicable	\$ 851,409
		<b>Total</b>	\$ 851,409

**Neely Service Area – Wastewater System Development Fee**

<b>Project</b>	<b>Project Description</b>	<b>Location</b>	<b>Amount</b>
WW0690	Relief Sewers	Orchid Lane from Ray Road to Lindsay Road and Mystic Drive/Lago Boulevard/Long Meadow from Gilbert Road to Hackamore and Val Vista Drive from Elliot to Olney	\$ 58,050
WW0890	Recl Water Rec Well at Elliott	Elliot District Park and Salt River Project power line easement	\$ 26,653
		<b>Total</b>	\$ 84,703

**Greenfield Service Area – Wastewater System Development Fee**

<b>Project</b>	<b>Project Description</b>	<b>Location</b>	<b>Amount</b>
WW0720	Germann and Higley - 18" Reclaimed Water Main	Same as project description	\$ 13,846
WW0770	South Recharge Site - Phase III	South Recharge Facility	\$ 151,627
WW0780	Greenfield Reclaimed Water Pump Station Expansion	Greenfield Road	\$ 289,463
WW0940	Recharge Facility & 4 Recharge Wells	Various	\$ 48,010
		<b>Total</b>	\$ 502,946

**DEVELOPMENT FEE FUND RECAPS**

**POLICE SYSTEM DEVELOPMENT FEE – Revised October 2020**

<b>BEGINNING BALANCE</b>	<b>\$</b>	<b>3,060,905</b>
REVENUES		
COLLECTIONS	\$	1,659,197
INTEREST INCOME	\$	105,571
EXPENSES		
DEBT SERVICE	\$	2,460,069
INTERNAL BORROWING	\$	0
PROJECT EXPENSES	\$	429,555
<b>ENDING BALANCE</b>	<b>\$</b>	<b>1,936,049</b>

**FIRE SYSTEM DEVELOPMENT FEE**

<b>BEGINNING BALANCE</b>	<b>\$</b>	<b>(9,780,123)</b>
REVENUES		
COLLECTIONS	\$	2,867,984
INTEREST INCOME	\$	0
EXPENSES		
DEBT SERVICE	\$	945,847
INTERNAL BORROWING	\$	191,542
PROJECT EXPENSES	\$	15,570
<b>ENDING BALANCE</b>	<b>\$</b>	<b>(8,065,098)</b>

**GENERAL GOVERNMENT SYSTEM DEVELOPMENT FEE**

<b>BEGINNING BALANCE</b>	<b>\$</b>	<b>(5,827,940)</b>
REVENUES		
COLLECTIONS	\$	2,762,422
INTEREST INCOME	\$	0
EXPENSES		
DEBT SERVICE	\$	2,032,219
INTERNAL BORROWING	\$	118,544
PROJECT EXPENSES	\$	0
<b>ENDING BALANCE</b>	<b>\$</b>	<b>(5,216,281)</b>

**PARKS AND RECREATION SYSTEM DEVELOPMENT FEE**

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<b>BEGINNING BALANCE</b>	<b>\$</b>	<b>25,030,014</b>
REVENUES		
COLLECTIONS	\$	10,166,924
SALE OF FIXED ASSET	\$	1,618,775
INTEREST INCOME	\$	563,205
EXPENSES		
DEBT SERVICE	\$	4,857,447
INTERNAL BORROWING	\$	0
PROJECT EXPENSES	\$	18,915,137
<b>ENDING BALANCE</b>	<b>\$</b>	<b>13,606,334</b>

**PARKS AND RECREATION SYSTEM DEVELOPMENT FEE PRIOR TO 2012**

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<b>BEGINNING BALANCE</b>	<b>\$</b>	<b>(7,496,691)</b>
REVENUES		
COLLECTIONS	\$	0
SALE OF FIXED ASSET	\$	19,129,637
INTEREST INCOME	\$	14,462
EXPENSES		
DEBT SERVICE	\$	0
INTERNAL BORROWING	\$	0
PROJECT EXPENSES	\$	11,647,408
<b>ENDING BALANCE</b>	<b>\$</b>	<b>(0)</b>

**TRAFFIC SIGNAL SYSTEM DEVELOPMENT FEE**

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<b>BEGINNING BALANCE</b>	<b>\$</b>	<b>11,089,967</b>
REVENUES		
COLLECTIONS	\$	2,039,880
INTEREST INCOME	\$	322,117
EXPENSES		
DEBT SERVICE	\$	0
INTERNAL BORROWING	\$	0
PROJECT EXPENSES	\$	1,079,719
<b>ENDING BALANCE</b>	<b>\$</b>	<b>12,372,245</b>

**ROADS SYSTEM DEVELOPMENT FEE**

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<b>BEGINNING BALANCE</b>	<b>\$</b>	<b>0</b>
REVENUES		
COLLECTIONS	\$	1,469,814
INTEREST INCOME	\$	16,563
EXPENSES		
DEBT SERVICE	\$	0
INTERNAL BORROWING	\$	0
PROJECT EXPENSES	\$	0
<b>ENDING BALANCE</b>	<b>\$</b>	<b>1,486,377</b>

**WATER SYSTEM DEVELOPMENT FEE**

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<b>BEGINNING BALANCE</b>	<b>\$</b>	<b>6,537,114</b>
REVENUES		
COLLECTIONS	\$	6,669,344
INTEREST INCOME	\$	220,084
EXPENSES		
DEBT SERVICE	\$	9,812,057
INTERNAL BORROWING	\$	0
PROJECT EXPENSES	\$	3,219,025
<b>ENDING BALANCE</b>	<b>\$</b>	<b>395,460</b>

**WATER RESOURCES SYSTEM DEVELOPMENT FEE**

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<b>BEGINNING BALANCE</b>	<b>\$</b>	<b>(27,698,016)</b>
REVENUES		
COLLECTIONS	\$	3,948,897
INTEREST INCOME	\$	0
EXPENSES		
DEBT SERVICE	\$	0
INTERNAL BORROWING	\$	567,439
PROJECT EXPENSES	\$	851,409
<b>ENDING BALANCE</b>	<b>\$</b>	<b>(25,167,967)</b>



**NEELY SERVICE AREA - WASTEWATER SYSTEM DEVELOPMENT FEE**

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<b>BEGINNING BALANCE</b>	<b>\$</b>	<b>5,537,820</b>
REVENUES		
COLLECTIONS	\$	79,567
INTEREST INCOME	\$	150,240
EXPENSES		
DEBT SERVICE	\$	0
INTERNAL BORROWING	\$	0
PROJECT EXPENSES	\$	84,703
<b>ENDING BALANCE</b>	<b>\$</b>	<b>5,682,924</b>

**GREENFIELD SERVICE AREA – WASTEWATER SYSTEM DEVELOPMENT FEE**

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<b>BEGINNING BALANCE</b>	<b>\$</b>	<b>18,391,194</b>
REVENUES		
COLLECTIONS	\$	3,386,954
INTEREST INCOME	\$	529,595
EXPENSES		
DEBT SERVICE	\$	3,619,220
INTERNAL BORROWING	\$	0
PROJECT EXPENSES	\$	502,946
<b>ENDING BALANCE</b>	<b>\$</b>	<b>18,185,577</b>

**ADDITIONAL RESOURCES**

**Gilbert FY2020-FY2029 Capital Improvement Plan – June 6, 2019**

**Land Use Assumptions, Infrastructure Improvement Plan and  
Development Fees – March 14, 2019**

The documents identified above are available on Gilbert's website at  
[www.gilbertaz.gov/departments/management-budget/system-development-fees](http://www.gilbertaz.gov/departments/management-budget/system-development-fees) and  
<https://www.gilbertaz.gov/departments/management-budget/cip>.

Inquiries should be directed to the Office of Management and Budget:

Phone: 480.503.6757  
Email: [budget@gilbertaz.gov](mailto:budget@gilbertaz.gov)